

§ 46.102

has been executed under the penalties of perjury.

(26 U.S.C. 5732, 6061, 6065, 6151, 7011)

(Approved by the Office of Management and Budget under control number 1513-0112)

§ 46.102 Employer identification number.

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701-12) of the taxpayer who has been assigned such a number must be shown on each special tax return, including each amended return, filed under this subpart. Failure of the taxpayer to include the employer identification number may result in the imposition of the penalty specified in § 70.113 of this chapter.

(b) *Application for employer identification number.* Each taxpayer who files a special tax return and who has not already been assigned an employer identification number must file Internal Revenue Service (IRS) Form SS-4 to apply for one. The taxpayer must apply for and be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a special tax return. The taxpayer must apply for the employer identification number no later than 7 days after the filing of the taxpayer's first special (occupational) tax return. IRS Form SS-4 may be obtained from the director of an IRS service center, from any IRS district director, or from <http://www.irs.gov/>.

(26 U.S.C. 6109)

§ 46.103 Time for filing return and paying tax.

The return, along with remittance of special tax, must be filed on or before the date of commencing business as a manufacturer of tobacco products, manufacturer of cigarette papers or tubes, or export warehouse proprietor, and thereafter every year on or before July 1. If the return and applicable tax are received in the mail and the U.S. postmark on the cover shows that it was deposited in the mail in the United States within the time prescribed for filing in an envelope or other appropriate wrapper which was properly addressed with postage prepaid, the re-

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turn will be considered as timely filed. If the postmark is not legible, the sender has the burden of proving the date when the postmark was made. When registered mail is used, the date of registration will be accepted as the postmark date. When certified mail is used, the date of the postmark on the sender's receipt of certified mail is treated as the postmark date.

(26 U.S.C. 5732, 6011, 6071)

§ 46.104 Method of payment.

Payment of special tax must be made in cash, or by check or money order payable to Alcohol and Tobacco Tax and Trade Bureau. If a check or money order so tendered is not honored when presented for payment, the person who tendered the check or money order will remain liable for the payment of the special tax, and for all penalties and additions, to the same extent as if the check or money order had not been tendered. In addition, unless the person who tendered the check or money order can show that the check or money order was issued in good faith, and with reasonable cause to believe that it would be duly paid, there must be paid as penalty an amount equal to 1 percent of the amount of the check or money order, except that if the amount of the check or money order is less than \$500, the penalty will be \$5, or the amount of the check or money order, whichever is less.

(26 U.S.C. 6311, 6657)

§ 46.105 Receipt for taxes.

Subject to § 46.106, the appropriate TTB officer will issue a receipt to a taxpayer if cash is received as a remittance in payment of special tax (including penalties and interest, if any), or for any type of remittance received if the taxpayer requests a receipt.

§ 46.106 Receipt in lieu of stamp prohibited.

No receipt will be issued in lieu of issuance of a special tax stamp under § 46.116. A receipt may be given only pending the issuance of a stamp, or where the tax liability relates to a prior tax year.

(26 U.S.C. 6314)